

# Memorandum

425.0460

To: Santa Barbara – Auditing (LCF)

Date: October 28, 1964

From: Tax Counsel (EHS) – Headquarters

Subject: Ruling 22, Sales of Insulin

In answer to your memo of October 20, 1964, we believe that for practical purposes we should presume that when insulin is sold by a druggist it is sold for use under the direction or as directed by a physician, thus meeting the liberalized exemption made by the 1963 amendment to section 6369.

EHS:fb